

**59-2-1335 Abbreviations permitted in proceedings.**

(1) In all proceedings relating to assessment, levy, or collection of taxes or the subjection of any property to a charge for taxes of any nature, or the advertisement and sale of any property for taxes, the following initial letters, abbreviations, symbols, and figures may be used. The meaning of the initial letters, abbreviations, symbols, and figures is shown by the word or words placed opposite the initial letters, abbreviations, symbols, and figures:

a., ac.	acre,
acres	
add. ...	
addition	
ave.	
avenue	
beg.	
beginning	
blk.	
block	
bet.	
between	
bdy., bdrs.	boundary,
boundaries	
ch., chs.	chain,
chains	
com.	
commencing	
cont.	
containing	
deg. or degree symbol	degree,
degrees	
dist.	
distance	
E.	
east	
E'ly	
easterly	
ft.	foot,
feet	
frac.	
fractional	
in., ins.	inch,
inches	
lk., lks.	link,
links	
lt., lts.	lot,
lots	
m., min., or '	minute,
minutes	
m. or l.	more or
less	

N. ....  
 north  
 NE. ....  
 northeast  
 NE'ly. ....  
 northeasterly  
 N'ly. ....  
 northerly  
 NW. ....  
 northwest  
 NW'ly. ....  
 northwesterly  
 pt. ....  
 point  
 1/4 sec. .... quarter  
 section  
 r., rs. .... range,  
 ranges  
 rd., rds. .... rod,  
 rods  
 R. of W. .... right-of-  
 way  
 s. or " .... second,  
 seconds  
 S. ....  
 south  
 SE. ....  
 southeast  
 SE'ly. ....  
 southeasterly  
 S'ly. ....  
 southerly  
 st. ....  
 street  
 sub. ....  
 subdivision  
 S.L.M. .... Salt Lake  
 Meridian  
 SW. ....  
 southwest  
 t., tp., tps. .... township,  
 townships  
 th. ....  
 thence  
 U.S. sur. .... United State  
 Survey  
 U.S.M. .... Uintah Special  
 Meridian

W. ....  
west  
W'ly. ....  
westerly

- (2) Where the name of any railroad or railroad company is commonly referred to by the initial letters of the word constituting the name of the railroad, the initial letters may be used as an abbreviation for the full name of the railroad or railroad company in all cases where the name is used in the description of property.
- (3) Commonly accepted initial letters, abbreviations, symbols, and figures having local significance may be used. Any initial letters, abbreviations, symbols, and figures shall first be approved by the commission. A written or printed explanation of initial letters, abbreviations, symbols, and figures shall appear in each assessment roll in which they are used and shall be published with each separate advertisement and sale for taxes in which they are used.

Repealed and Re-enacted by Chapter 3, 1988 General Session